IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.115 OF 2000

The Commissioner of Income-Tax)
Mumbai City-V, Mumbai)..Appellant

Versus

M/s.J.B.Chemicals & Pharmaceuticals)
Limited)..Respondents

Mr.A.D.Kango for the appellant.

Mr.A.R.Singh for the respondents.

Coram : F.I.Rebello &
R.S.Mohite,JJ

Date : 5.12.2007.

PC

1. Considering that question-(b) is covered by the judgment of the Supreme Court in **Joint Commissioner of Income-tax v. Madideep Engg.& Pkg.India (P) Ltd.,** reported in [2007] 163 TAXMAN 337 (SC) and the question-(a) is covered by the judgment of this Court in Commissioner of Income-tax v. West Coast Paper Mills Ltd., the learned Counsel for the appellant seeks to withdraw the appeal. Appeal is dismissed as withdrawn. Refund of court fees as per rules. Certified copy expedited.

(R.S.Mohite,J) **(F.I.Rebello,J)**